ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

| ¸ÀA4J Part – IVA | ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ,30, ಜೂನ್, 2020 (ಆಷಾಢ ,9, ಶಕವರ್ಷ ೧೯೪2) Bengaluru, TUESDAY, 30, JUNE, 2020 (Ashadha,9,ShakaVarsha 1942) | ನಂ. 266 No. 266 |
|---|---|---|

**GOVERNMENT OF KARNATAKA**

No.FD 03 CSL 2020

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 30/06/2020.

**NOTIFICATION (22/2020)**

In exercise of the powers conferred by sub-section (1) of Section 50 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) read with Section 148 of the said Act, the Government of Karnataka, on the recommendations of the Council, hereby makes the following further amendment in Government of Karnataka Notification (13/2017) No. FD 47 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.610, dated the 29th June, 2017, namely:–

In the said notification, in the first paragraph, for the first proviso, the following proviso shall be substituted, namely: –

"Provided that the rate of interest per annum shall be as specified in column (3) of the Table given below for the period mentioned therein, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, namely:--

**Table**

| S. No. (1) | Class of registered persons (2) | Rate of interest (3) | Tax period (4) |
|---|---|---|---|
| 1. | Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year | Nil for first 15 days from the due date, and 9 per cent thereafter till 24th day of June, 2020 | February, 2020, March 2020, April, 2020 |

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| 2. | Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year | Nil till the 30th day of June, 2020, and 9 per cent thereafter till the 30th day of September, 2020 | February, 2020 |
| | | Nil till the 3rd day of July, 2020, and 9 per cent thereafter till the 30th day of September, 2020 | March, 2020 |
| | | Nil till the 6th day of July, 2020, and 9 per cent thereafter till the 30th day of September, 2020 | April, 2020 |
| | | Nil till the 12th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020 | May, 2020 |
| | | Nil till the 23rd day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020 | June, 2020 |
| | | Nil till the 27th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020 | July, 2020 |

By Order and in the name of the
Governor of Karnataka,

(K.SAVITHRAMMA)
Under-Secretary to Government,
Finance Department (C.T.-1).

ಮುದ್ರಕರು ಹಾಗೂ ಪ್ರಕಾಶಕರು:- ಸಂಕಲನಾಧಿಕಾರಿಗಳು, ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ, ಸರ್ಕಾರಿ ಕೇಂದ್ರ ಮುದ್ರಣಾಲಯ, ಬೆಂಗಳೂರು

SUNIL GARDE Digitally signed by SUNIL GARDE Date: 2020.07.01 19:46:16 +05'30'